

WSR 21-13-170
INTERPRETIVE STATEMENT
DEPARTMENT OF REVENUE
[Filed June 23, 2021, 11:30 a.m.]

Interpretive Statement Issued

The department of revenue has issued the following excise tax advisory (ETA):

ETA 3225.2021 *Construction on Real Property "of or for" the United States*

This ETA explains how the ownership of land affects the determination of whether a person is a federal government contractor (government contractor) in constructing, repairing, decorating, or improving buildings or structures under, upon, or above real property "of or for" the United States.

A copy of this document is available via the Internet at Rule and Tax Advisory Adoptions and Repeals.

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